

EXHIBIT C-10

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 11, 2006
Invoice No. *****

For Legal Services Rendered Through June 30, 2006

Matter No. 34585-00010

Financing

06/01/06 K Glade	.30 Review potential DIP lender term sheet (0.3).
06/01/06 S Strong	.30 Review revisions proposed by potential DIP lender to form of confidentiality agreement, and exchange emails with M. Kehl regarding same (0.3).
06/02/06 A Jarvis	1.30 Conference with proposed DIP financer and M. Kehl regarding negotiations on financing proposal.
06/06/06 A Jarvis	.50 Conference with potential DIP financer.
06/06/06 A Jarvis	.40 Telephone conference with M. Kehl regarding DIP financing, operational issues.
06/06/06 S Strong	.60 Telephone conference with M. Kehl regarding potential DIP lender edits to confidentiality agreement, review same, and email to potential DIP lender and M. Kehl regarding same (0.3); review and compare proposed terms sheets from two potential DIP lenders and email from M. Kehl regarding same (0.3).
06/07/06 A Jarvis	.50 Conference call with potential DIP lender.
06/07/06 A Jarvis	.40 Correspondence on negotiations on DIP lending.

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06/07/06 E Monson	2.60 Work on drafting DIP Financing Motion (2.6).
06/07/06 S Strong	1.10 Exchange messages with M. Kehl regarding Fortress term sheet as filed with court, review same and forward copy to M. Kehl (0.4); review edits proposed by potential lender to draft confidentiality agreement, make further edits to same and exchange emails with lender's counsel regarding same (0.7).
06/08/06 A Jarvis	1.30 Review term sheets and correspondence with M. Kehl regarding proposed DIP financing.
06/08/06 A Jarvis	.50 Correspondence and conference with M. Kehl regarding DIP financing proposals.
06/08/06 A Jarvis	.40 Telephone conference with M. Kehl regarding Ashby proposal, DIP financing, budget.
06/08/06 L Jenkins	.40 Conference with S. Strong and E. Monson regarding issues relating to motion to approve DIP financing.
06/08/06 E Monson	8.10 Work on motion on DIP Financing (6.5); review drafts of sheets of possible DIP lenders (.8); review draft of mailing matrix and discuss with Carrie Hurst (.3); discussion with A. W. Jarvis regarding DIP Financing Motion (.5).
06/08/06 S Strong	1.80 Conference with A. Jarvis and E. Monson regarding need for motion to approve interim DIP financing and related issues (0.5); review and analysis of 2 additional term sheets for potential DIP financing and M. Kehls email and comparison of same (0.7); further discussions with E. Monson regarding drafting of motion to approve DIP financing (0.4); review draft of financing motion (0.2).
06/09/06 A Jarvis	.60 Telephone conferences with M. Kehl regarding DIP financing negotiations, proposals.
06/09/06 A Jarvis	.30 Correspondence on motion for financing, release issues.
06/09/06 A Jarvis	.30 Correspondence on DIP financing motion.

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06/09/06 A Jarvis .40 Review competing term sheets, DIP financing issues.

06/09/06 E Monson 7.70 Discussion with Monty Kehl regarding DIP Financing Motion (.3); further review of term sheet with Capital Source (1.0); work on revising DIP Financing Motion (3.5); receive comments from A. W. Jarvis and S. T. Waterman to DIP Financing Motion and make further revisions thereto (1.0); shepardize cases in DIP Financing Motion (.4); research and review cases on Section 364(c) and (d) (1.5).

06/09/06 S Strong 1.70 Conference with E. Monson regarding development of motion for interim financing and cash budget relating to same (0.2); telephone conferences with M. Kehl regarding changing offers of two potential lenders (0.2); conference with A. Jarvis regarding same (0.1); participate in telephone conferences with M. Kehl and A. Jarvis regarding same (0.3); review and edit draft of motion for interim financing, and discuss edits with E. Monson (0.3); review term sheet for financing (0.2); review final draft of motion, and assist E. Monson with assembling and transmitting to local counsel the exhibits for same (0.4).

06/09/06 S Waterman 2.80 Review and revise motion for DIP financing.

06/12/06 A Jarvis .50 Correspondence on DIP financing proposals, negotiations of term sheets.

06/12/06 E Monson 1.50 Additional review of cases relating to DIP Financing Motion (1.5).

06/13/06 K Glade .90 Telephone calls with M. Kehl and related e-mails regarding due diligence by proposed DIP lender (0.9).

06/13/06 A Jarvis .60 Review of new term sheet for proposed DIP financing.

06/13/06 A Jarvis .40 Telephone conference with M. Kehl regarding DIP financing term sheet and conference call with Unsecured Creditors Committee.

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06/13/06 A Jarvis	.50 Telephone conference with M. Kehl and potential DIP financier regarding proposed term sheet (.4); follow up telephone conference with M. Kehl regarding DIP financing motion (.1).
06/14/06 K Glade	.70 E-mail regarding due diligence on DIP financing (0.2); review list of loans DIP lender reviewing (0.3); subsequent telephone calls with M. Kehl and DIP lender attorney regarding DIP lender due diligence (0.2).
06/15/06 A Jarvis	1.00 Conferences with T. Allison and J. Reed regarding DIP financing, preparation of budget regarding same.
06/15/06 S Strong	.60 Conference with J. Reed regarding foreclosure estimates needed for audit for DIP financing motion (0.1); telephone conferences with D. Monson and K. Glade regarding same (0.6).
06/16/06 A Jarvis	2.50 Conference call with T. Allison and potential DIP financer regarding potential DIP financing (1.5); further conference call on DIP financing issues (1.0).
06/16/06 A Jarvis	.50 Review and revision of budget regarding DIP financing needs.
06/16/06 S Strong	.80 Telephone conference with A. Jarvis regarding DIP financing issues and potential lenders (0.1); review term sheet and exclusivity provisions, and email to T. Allison, M. Kehl and A. Jarvis with comments on same (0.7).
06/19/06 A Jarvis	.60 Telephone conference with potential DIP lenders, status of DIP financing motion.
06/19/06 A Jarvis	.30 Telephone conference with T. Allison regarding DIP financing, declaration.
06/19/06 A Jarvis	3.20 Review and revise proposed order on DIP financing, draft memo on negotiations regarding same.

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06/19/06 E Monson 5.00 Review objections to DIP Financing motions (1.4); review objection to motion to use cash (.4); work on reply in support of DIP financing and use of cash (2.2); review e-mails from A. W. Jarvis regarding declaration, DIP Financing, cash motion and budgets (1.0).

06/19/06 S Strong .90 Review and analysis of emails from A. W. Jarvis regarding status of DIP financing, terms, and options (0.3); discuss same with A. W. Jarvis (0.2); confer with E. A. Monson regarding drafting of Reply needed for filing regarding DIP financing and the proposed deal (0.4).

06/20/06 S Strong 8.40 Review draft order on DIP financing proposed by potential lenders and A. Jarvis's proposed revisions to same, and lender's counsel's further revisions to same (0.7); confer with E. Monson regarding DIP financing issues (0.2); participate in call with lender's attorney and E. Monson regarding Capsource proposed order (0.7); exchange emails with lender and attorney regarding same (0.1); voice message to C. Carlyon regarding same (0.1); telephone call with M. Kehl regarding outstanding issues with proposed financing order (0.3); telephone conference and exchange emails with A. Jarvis regarding same (0.2); further review and analysis of term sheet and proposed financing order (0.8); telephone conferences with K. Ottaviano, A. Jarvis, and M. Kehl regarding same (0.2); participate in conference call with K. Ottaviano, H. Geyer, A. Jarvis, M. Kehl, and T. Allison to further negotiate interim financing agreement and issues (0.8); follow-up telephone conferences with K. Ottaviano, A. Jarvis, and M. Kehl regarding same (0.2); revise proposed financing order based on negotiations (0.4); telephone conference with K. Ottaviano regarding specific language for revisions to proposed financing order (0.8); make further revisions to proposed financing order, prepare redlined draft, and circulate revised draft to K. Ottaviano, A. Jarvis and M. Kehl regarding same (1.6); review followup email from K. Ottaviano regarding same (0.1); circulate draft with comments to counsel for 4 committees (0.2); exchange emails with E. Karasik regarding same (0.1); prepare summary

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of revisions to proposed order and circulate to E. Karasik and C. Carlyon (0.6); telephone conference with C. Carlyon regarding same (0.3); telephone conference with A. Jarvis regarding same (0.1).

06/21/06 A Jarvis 1.00 Meeting with Capital Source regarding further negotiations on financing in response to Committee concerns.

06/21/06 S Strong .10 Review email from K. Ottaviano regarding further edits needed to proposed order on CapSource financing (0.1).

06/22/06 A Jarvis 1.00 Correspondence with T. Allison regarding DIP financing issues, alternatives to DIP financing (.7); correspondence on DIP financing options (.3).

06/22/06 S Tingey .30 Assemble information regarding Diversified Fund for potential DIP lenders (0.3).

06/23/06 S Strong .60 Review revisions proposed by new potential lender to confidentiality agreement and exchange emails and voicemails with M. Olson regarding same (0.6).

06/27/06 A Jarvis .30 Correspondence from investor regarding suggestions for DIP financing.

06/28/06 S Strong .30 Review proposed edits to confidentiality agreement for new potential lender and email comments regarding same to M. Kehl and potential lender personnel (0.3).

06/29/06 A Jarvis .30 Correspondence on DIP financing.

06/29/06 D Monson .20 Telephone call from potential lender attorney and review e-mail from potential lender attorney on potential interest in providing DIP financing.

06/29/06 S Strong .20 Review email from M. Olson regarding discussion with potential new DIP lender (0.1); confer with A. W. Jarvis regarding same (0.1).

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06/30/06 E Toscano

.50 Review emails and attachment from Mary Jones regarding the Rio Rancho Executive Plaza property; review Search and Report and copies of documents from the examiner; forward same to Steve Tingey; review invoice and arrange for payment of same; update file.

TOTAL FOR LEGAL SERVICES RENDERED

\$18,347.50

EXHIBIT C-11

STATEMENT OF ACCOUNT

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Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 11, 2006
Invoice No. *****

For Legal Services Rendered Through June 30, 2006

Matter No. 34585-00011

Litigation

06/01/06 A Jarvis	.30 Correspondence on interpleader action.
06/01/06 A Jarvis	.30 Correspondence on declaration of Tom Allison.
06/01/06 E Monson	2.40 Review Scott Canepa motion for relief (.2); draft response to Canepa motion for relief (2.2).
06/01/06 M Pugsley	.20 Correspondence with S. C. Strong regarding 2004 motion (.2).
06/01/06 S Strong	.30 Review 3rd-party subpoena served on USA in Westward Ho litigation and exchange emails with M. Olson and A. Jarvis regarding same.
06/01/06 S Strong	.70 Confer with E. Monson regarding opposition needed to relief from stay motion filed by S. Canepa (0.3); review and revise E. Monson's draft of same (0.4).
06/02/06 A Jarvis	3.50 Draft replies, T. Allison declaration; review pleadings; prepare for hearings.

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06/02/06 E Monson 2.10 Work on revising response to motion for relief filed by S. Canepa (1.1); proof response and follow up with L. Schwartzer's office for filing (.4); review e-mails from L. Schwartzer regarding issues of filing and telephone discussion with L. Schwartzer regarding same (.3); discussion with S. C. Strong regarding responses to PDG motion and also another direct lender motion to forward payments (.3).

06/02/06 S Strong .70 Review and revise draft of response to S. Canepas relief from stay motion and confer with E. Monson regarding finalizing same (0.4); exchange emails with investor regarding same (0.1); review final draft of Response and discuss same with E. Monson (0.2).

06/03/06 A Jarvis 1.20 Telephone conference with T. Allison, M. Kehl and S. C. Strong regarding preparation for hearing, meeting with committees.

06/03/06 A Jarvis .20 Telephone conference with M. Kehl regarding preparation for Monday's hearing.

06/03/06 A Jarvis 8.90 Review responses to motions and reply briefs, review case law and prepare arguments for hearing.

06/03/06 S Strong 1.40 Confer with A. Jarvis regarding issues for Mondays hearing on Motion to Hold Funds and assist her in preparing for same (1.4).

06/04/06 A Jarvis 1.50 Meeting with Mesirow regarding budget, information prepared for committees, preparation for hearings.

06/04/06 A Jarvis 8.60 Review responses to motions, reply briefs, review case law and prepare arguments for hearing.

06/04/06 S Strong 2.90 Review various emails from A. Jarvis regarding additional case law support needed for Motion to Hold Funds, and research and assemble case law for her (1.2); meet with A. Jarvis in Las Vegas to supply additional research for her

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preparations for Motion to Hold Funds hearing and to discuss strategies and issues for hearings tomorrow morning (0.7); further research for A. Jarvis regarding Motion to Hold Funds, and exchange emails with her regarding same (0.8); review detailed email giving direct lender perspectives on previous hearing and various case issues (0.2).

06/04/06 S Strong .80 Review motions for release of investor account funds and responses thereto, and prepare outline of oral argument for same for hearing tomorrow morning (0.8).

06/05/06 A Jarvis .60 Conference with S. C. Strong regarding arguments for hearing.

06/05/06 A Jarvis 3.40 Prepare for and attend hearing; conference with T. Allison regarding results of hearing.

06/05/06 E Monson .50 Follow up with Greg Jolley regarding research on Sandlin collection action (.3); follow up with D. M. Monson regarding drafting response to PDG motion on disbursement (.2).

06/05/06 S Strong 5.50 Meet with A. Jarvis, T. Allison, S. Smith, and J. Reed to prepare for this morning's hearing (0.5); discuss hearing preparations and case strategies with A. Jarvis and S. Smith (while traveling from hotel to court for hearing) (0.5); confer with A. Jarvis regarding hearing preparations and meet counsel for various parties and Hilco representative at court prior to hearing (0.3); attend hearing to support and assist A. Jarvis and L. Schwartzer (2.4); confer with S. Smith regarding results of hearing and issues respecting debtors schedules and statements and other administrative issues (while traveling from court to USA offices) (0.5); t/c w/ J. McPherson regarding filing of revised cash budget (0.1); participate in meeting with T. Allison and Mesirow team regarding issues and strategies for moving cases forward (0.6); further discussions with A. Jarvis regarding planning and strategies for moving cases forward (while traveling back to SLC) (0.6).

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06/06/06 A Jarvis .20 Correspondence with J. Chubb regarding possible resolution of relief from stay motion.

06/06/06 E Monson 5.30 Meet with S.C. Strong and discuss events at hearing and future action items (.3); review McKnight motion for payment (.3); work on response to McKnight motion for payment (1.2); discussion with S.C. Strong regarding drafting supplemental declaration for T. Allison on Canepa motion (.3); follow up on identifying and requesting additional information needed for T. Allison supplemental declaration (.5); review e-mails and follow up regarding update to mailing matrix (.4); meet with G. Jolley regarding update to Sheraton collection action (.4); begin drafting T. Allison supplemental declaration (1.2); review Benincasa motion to return funds (.2); review Donna Cangelori opposition to Canepa motion (.2); review e-mail from A. Stevens regarding information on Scott Canepa loans (.3).

06/06/06 S Strong .80 Confer with E. Monson regarding results of hearings yesterday and various oppositions and motions to be filed this week (0.2); confer with E. Monson and A. Jarvis regarding supplemental declaration needed to support oppositions to relief from stay motions (0.3); t/c w/ J. McPherson regarding status of various proposed orders and other procedural matters (0.3).

06/06/06 S Strong .80 Review and edit D. Monson's draft of response to the PDG motion (0.4), and discuss same with A. Jarvis (0.1); confer with D. Monson regarding same (0.2); review final edits and filed version of same (0.1).

06/06/06 S Strong 1.20 Confer with J. McPherson regarding status of interpleader action and related issues (0.2); review and revise draft of interpleader complaint (0.3); review email from S. Smith regarding same and telephone conference with her regarding same (0.2); confer with E. Monson and A. Jarvis regarding additional evidentiary support for opposing S. Canepa relief from stay motion (0.3); review and analysis of email from A. Stevens regarding borrowers on Canepa loans

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(0.2)

06/07/06 E Monson .50 Get opposition to McKnight Motion finalized and facilitate filing (.4); review e-mail from J. McPherson regarding McKnight opposition (.1).

06/07/06 S Strong .60 Confer with E. Monson regarding objection needed to McKnight motion to pay lenders (0.2); review and edit draft of same, and further discuss same with E. Monson (0.4).

06/08/06 E Monson 1.20 Talk to Amanda regarding information on Canepa loans for Tom Allison declaration (.2); review e-mail and information from Amanda on Canepa loans (.3); work on T. Allison supplemental declaration (.7).

06/09/06 A Jarvis .30 Correspondence on subpoena and response.

06/09/06 E Monson .70 Review Omnibus responses of creditors committee to Motions for Relief and Motion for Turnover of Funds (.4); review McKnight supplemental memo in support of Motion to Pay Direct Lenders (.3).

06/12/06 A Jarvis .30 Correspondence on interpleader action.

06/12/06 E Monson 3.80 Work on reviewing information provided by A. Stevens for T. Allison supplemental declaration and work on declaration (2.7); review e-mail from A. W. Jarvis regarding additional information to be included in T. Allison supplemental declaration (.2); review Executive Contract Committee's objection to shorten time to hear various motions (.3); draft e-mail to A. Stevens regarding information for T. Allison supplemental declaration (.4); review unsecured creditors committee's response to Direct Lenders Motion for Relief (.2).

06/13/06 A Jarvis .30 Telephone conference with M. Kehl regarding preparation for hearings.

06/13/06 A Jarvis .60 Prepare documents for hearing, chart.

06/13/06 A Jarvis .10 Telephone call to J. Chubb to discuss settlement of relief from stay motion.

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06/13/06 A Jarvis	.30 Conference with E. A. Monson regarding preparation of T. Allison declaration.
06/13/06 A Jarvis	.20 Telephone conference with M. Kehl regarding input into reply brief.
06/13/06 A Jarvis	4.10 Review and revise declaration for T. Allison; review and revise motion to hold funds; prepare for hearing.
06/13/06 E Monson	6.90 Review e-mail and voice mail from R. Stevens regarding Thomas Allison Supplemental Declaration (.2); discussion with A. Stevens regarding declarations and revisions thereto (.6); talk to Monty Kehl regarding revisions to Allison declaration (.3); discussion with S. Smith and S. C. Strong regarding Canepa loans and additional information to add to Declaration (.3); revise Tom Allison declaration (3.4); review Jones Vargas reply in support of D. Landen motion for relief (.3); review reply in support of motion for relief on Boise/Gowan loan (.9); review and pull from docket Rule 2019 statements and compare Jones Vargas statement with their reply memo (1.0).
06/13/06 S Strong	.20 Further review of draft interpleader complaint (0.2).
06/13/06 S Strong	2.70 Telephone conference with E. Monson regarding loan information needed to complete supplemental declaration of T. Allison in support of debtors positions on matters to be heard 6/15/06, conference with M. Kehl regarding same, and voicemail to A. Stevens regarding same (0.3); exchange follow-up emails with E. Monson regarding same (0.1); review and analysis of opinion letter from S. Bice regarding view on pending relief from stay motions (0.3); exchange emails with A. Jarvis and E. Monson regarding same (0.2); review and analysis of replies by S. Canepa and Jones Vargas clients in support of their RFS motions, and exchange emails with A. Jarvis regarding same (1.8).

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06/13/06 A Tsu 10.10 Reviewing electronic docket to prepare hearing binders for June 15th hearings (4.9); finalizing reply to debtors motion to hold funds (3.1); reviewing incoming correspondence from E. Kaup (.2); following up with responding to same (.5); updating and preparing hearing binders (1.4).

06/14/06 A Jarvis 2.10 Review relief from stay motions and outline response, settlement discussions.

06/14/06 A Jarvis .50 Telephone conferences with J. Chubb regarding possible settlement of relief from stay motion.

06/14/06 A Jarvis 13.40 Prepare for hearings; review pleadings, organize arguments, review case law, outline responses to objections.

06/14/06 E Monson 9.60 Work on finalizing Supplemental Declaration of T. Allison (2.9); discussions with A. Stevens, S. Smith, S. C. Strong, and M. Kehl regarding issues and revisions in connection with T. Allison Supplemental Declaration (.7); review joint Omnibus Reply to opposition to joint committee motion (.3); assist in putting together materials and cases and preparations for hearing on various motions (1.0); review Canepa and JV Direct Lenders memos in support of their motions for relief (.9); research and review cases on colorable claim argument in Scott Canepa's memorandum (1.7); review joint limited opposition to motion for continued use of cash (.2); review JV Direct Lender's opposition to use of cash (.2); review Collier's for statement that property in Debtor's possession may also be subject to stay and send to A. W. Jarvis (.3); discussions with A. W. Jarvis regarding arguments to be made in connection with Canepa and JV Direct Lenders motions for relief (.4); draft lengthy e-mail to A. W. Jarvis on response to colorable closing argument (1.0).

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06/14/06 S Strong 2.30 Telephone conference with A. Jarvis regarding responses to Canepa arguments and revisions to supplemental declaration of T. Allison regarding same (0.2); telephone conferences with E. Monson regarding same (0.4); follow-up telephone conference with A. Jarvis regarding same (0.1); discussions with M. Kehl, E. Monson and A. Jarvis regarding finalizing and filing same (0.4); review research and analysis of E. Monson in response to Canepa reply arguments for his relief from stay motion and exchange emails with A. Jarvis and E. Monson regarding same (0.3); review spreadsheet from S. Smith regarding various other loans made by investors in the Boise/Gowans loan addressed by Canepas motion, and discuss same with A. Jarvis (0.3); confer with and assist A. Jarvis in preparations for arguments at hearing tomorrow on 9 pending motions (0.6).

06/15/06 A Jarvis 1.00 Prepare for hearing (.2); telephone conference with S. C. Strong regarding arguments for hearing (.3); conference with S. C. Strong and T. Allison regarding arguments for hearing (.5).

06/15/06 A Jarvis 4.30 Attend hearing and argue for and against motions on calendar.

06/15/06 E Monson .30 Review motion to strike 4th Supplemental Declaration of T. Allison (.3).

06/15/06 S Strong 6.00 Telephone conference with A. Jarvis regarding motion to strike filed this morning by Canepa (0.2); review same (0.2); conference with A. Jarvis regarding preparations for hearings today (en route to court) (0.5); discussions with A. Jarvis, J. Reed, S. Smith and L. Schwartzer regarding hearing preparations and issues (at courthouse) (0.6); attend hearing on various motions and assist A. Jarvis with same (4.0); post-hearing discussions with A. Jarvis regarding results of hearings (0.2); conference with A. Jarvis regarding tasks to accomplish in preparation for next weeks hearing (0.3).

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06/16/06 S Strong .30 Review email from M. Olson regarding issues concerning draft interpleader action, review draft complaint, and forward to him with explanation of status.

06/19/06 A Jarvis .40 Conference with S. C. Strong regarding DIP financing, motions on for hearing.

06/19/06 A Jarvis 4.40 Review and revise declaration for T. Allison, reply briefs.

06/19/06 B Kotter .60 Follow up on e-mail from A. W. Jarvis regarding stayed litigation and phone call to Nevada counsel regarding status of litigation and requesting documents of same.

06/19/06 B Kotter 8.10 Read and analyze objections and responses to motion to approve security agreement with IP; draft response to objections and in support of Motion; conference with S. C. Strong and A. W. Jarvis regarding reply brief; make further revisions regarding matter.

06/19/06 E Monson 6.80 Work with B. J. Kotter on compiling objections to motion to approve settlement with Investment Partners (.6); review drafts of cash budgets (1.0); work on 5th Supplemental Declaration of T. Allison (5.2).

06/19/06 S Strong 2.20 Review B. J. Kotters draft of Reply in support of motion to approve IP pledge and discuss edits with him (0.5); make further revisions to Reply regarding IP pledge, confer with A. W. Jarvis regarding same, and transmit same to L. Schwartzers office with filing instructions (1.7).

06/19/06 A Tsu 2.50 Reviewing and completing motion for protective order (2.5).

06/20/06 A Jarvis 2.00 Review briefs filed in opposition to motions; prepare for hearing.

06/20/06 A Jarvis 10.00 Meetings with T. Allison and Mesirow team; finalize T. Allison declaration, reply briefs, negotiate changes to DIP financing in response to committee concerns, revise proposed DIP financing order; gather

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information on Committee reconstitution motion; prepare response to IP security interest objections, gather information regarding same; review responses to motions and outline reply to arguments; review case law.

06/20/06 A Jarvis 9.50 Review various responses to motions; outline arguments; review case law, outline and prepare oral responses to objections.

06/20/06 B Kotter 1.20 Further revisions to reply brief in support of motion to approve investment partners security agreement (1.0); follow up on filing and copy to chambers (.2).

06/20/06 S Strong .80 Review and analysis of late-filed objections to motions to be heard tomorrow (0.4); confer with and assist A. Jarvis regarding hearing preparations (0.4).

06/20/06 A Tsu .50 Preparing exhibits for fifth supplemental declaration for Tom Allison.

06/21/06 A Jarvis 11.10 Hearings on Committee reconstitution motion, DIP financing, IP security interest approval, forbearance and financing motion, committee procedures motion.

06/21/06 S Strong .50 Meet with S. Tingey to discuss causes of action against Tree Moss regarding Epic loan in Diversified portfolio (0.5).

06/21/06 S Tingey 3.80 Revise Complaint v. Tree Moss regarding EPIC (2.9); draft Lis Pendens regarding EPIC (0.4); conference with S. Strong regarding claims v. Tree Moss on EPIC loan (0.3); obtain additional documents regarding EPIC loan (0.2).

06/22/06 S Strong .60 Meet with S. Tingey to further discuss proposed action against Tree Moss to obtain title to Epic loan property for Diversified Fund (0.2); review S. Tingey's email and draft complaint regarding same (0.4).

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06/22/06 S Tingey	1.30 Revise Complaint v. Tree Moss regarding EPIC (1.10); memo to A. Jarvis and S. Strong regarding same (0.2).
06/22/06 A Tsu	2.00 Reviewing incoming documents from J. Chubb and U.S. Trustee; correspondence with C. Hurst regarding USA deadline table; meeting with S. Strong to discuss motion for protective order.
06/27/06 A Jarvis	.30 Correspondence on Canepa motion and order.
06/27/06 A Jarvis	.30 Conference with S. C. Strong regarding motion to distribute funds.
06/27/06 A Jarvis	.60 Correspondence and conference with S. C. Strong regarding complaint prepared on Epic.
06/27/06 B Kotter	.20 Conference with S. C. Strong regarding 2004 document production (.2).
06/27/06 S Strong	2.50 Discussions with A. W. Jarvis regarding issues for motion to distribute funds (0.2); work on motion to distribute funds (2.3).
06/28/06 S Strong	1.70 Continue research and analysis for motion to distribute funds.
06/29/06 S Strong	1.80 Exchange emails with A. W. Jarvis regarding draft complaint regarding Epic / Tree Moss property (0.1); review and revise draft complaint, and circulate draft to M. Levinson and J. Hermann (1.7).
06/30/06 E Monson	.20 Review LePome supplemental reply and request for ruling (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$55,427.00

EXHIBIT C-12

RAY QUINNEY & NEBEKER

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TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

August 11, 2006
Invoice No. *****

For Legal Services Rendered Through June 30, 2006

Matter No. 34585-00015

Travel Time

06/01/06 K Glade	6.00 Travel from Salt Lake City to Las Vegas (3.0); travel from Las Vegas to Salt Lake City (3.0).
06/01/06 A Jarvis	1.10 Travel from Salt Lake City to Las Vegas (non-working travel time).
06/01/06 A Jarvis	1.20 Travel from Las Vegas to Salt Lake City (non-working travel time).
06/04/06 A Jarvis	2.80 Travel to Las Vegas for hearings.
06/04/06 S Strong	2.10 Travel from SLC to L.V. for hearings (non-working portion of travel time).
06/05/06 A Jarvis	1.00 Travel to and from Court for hearing.
06/05/06 A Jarvis	3.60 Travel from Las Vegas to Salt Lake after hearing.
06/05/06 S Strong	2.30 Return to Salt Lake City from USAs offices (non-working travel time).
06/09/06 K Glade	6.00 Travel from Salt Lake City to Las Vegas; travel from Las Vegas to Salt Lake City.

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 Debtor USA Commercial Mortgage Co., et al.

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06/13/06 S Strong	1.80 Travel from SLC to L.V. to help with schedules and statements, hearings, and committee meetings (non-working travel time).
06/14/06 A Jarvis	1.20 Travel from Salt Lake City to Las Vegas (non-working travel time).
06/15/06 A Jarvis	1.30 Travel to and from court.
06/15/06 S Strong	4.80 Return travel from L.V. to SLC (2-hour flight delay).
06/16/06 A Jarvis	6.90 Travel from Las Vegas to Salt Lake City (delayed flight).
06/20/06 A Jarvis	1.40 Travel from Salt Lake City to Las Vegas (non-working travel time).
06/21/06 A Jarvis	.50 Travel to court.
06/21/06 A Jarvis	.50 Travel from court.
06/22/06 A Jarvis	2.90 Travel from Las Vegas to Salt Lake City after hearings.
06/25/06 A Jarvis	7.30 Travel from Salt Lake City to Miami for meeting and delayed.
06/26/06 A Jarvis	7.50 Travel from Miami to Atlanta (delayed flightovernight).
06/26/06 B Kotter	6.70 Travel to Las Vegas (2.9); return to Salt Lake City (3.8).
06/26/06 S Strong	2.60 Travel from Salt Lake to Las Vegas for work at USA offices (non-working portion of travel time).
06/26/06 S Strong	3.80 Return travel from Las Vegas (flight delayed).
06/27/06 K Glade	7.50 Travel from Salt Lake City to Las Vegas and travel from Las Vegas to Salt Lake City.
06/27/06 A Jarvis	4.90 Travel from Atlanta to Salt Lake City.
06/28/06 B Kotter	3.10 Travel to Las Vegas and USA's offices (3.1).

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06/29/06 B Kotter	3.70 Return travel from Las Vegas to Salt Lake City (3.7).
06/29/06 E Monson	6.60 Travel to and from Las Vegas and USA Capital offices (6.6).

TOTAL FOR LEGAL SERVICES RENDERED	\$13,926.75
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EXHIBIT C-13

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385
SALT LAKE CITY, UTAH 84145-0385
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For Legal Services Rendered Through June 30, 2006

Matter No. 34585-00017

Regulatory Matters

06/02/06 M Pugsley	3.20 Review subpoena in Westward Ho case (.3); review docket for case (.4); telephone conference with Amanda regarding status of Gramercy Court developments (.3); telephone conference with counsel regarding case and subpoena (.5); draft letter to L. Dean regarding transfer of documents to IP and circulate (.8); review index of documents regarding SECs request (.9).
06/02/06 S Strong	.10 Confer with M. Pugsley regarding IP documents and review proposed letter to SEC regarding same (0.1).
06/05/06 J Sorenson	.60 Draft memo regarding SEC issues.
06/05/06 K Cassett	.80 Add column to document index and review for IP related entries regarding documents produced for SEC.

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06/09/06 M Pugsley 1.90 Draft and circulate proposed letter to SEC and B. Baker regarding exchange of documents (1.5); telephone conference with M. Olson regarding status of responses to California Department of Corporations and other issues (.6); telephone conference with Amanda regarding document productions (.3); correspondence with Sherwood Cook concerning California investigation (.5).

06/12/06 A Jarvis .20 Correspondence on licensing issues.

06/12/06 M Pugsley 5.10 Telephone conference with S. C. Strong regarding transfer of IP documents (.3); review and revise table regarding proper identification of documents (.8); telephone conference with L. Dean regarding various issues (.7); telephone conference with K. Breen regarding proposal (.5); finalize letter to all parties and email same (.6); research regarding possession and control issues (2.2).

06/12/06 J Sorenson 4.20 Draft memo on federal and state exemptions to securities registration.

06/13/06 K Glade .20 Review State of Nevada order regarding license (0.2).

06/13/06 M Pugsley 1.60 Review and response to email from M. Olson regarding Bice letter (.5); telephone conference with W. Wray regarding subpoena (.3); telephone conference with Amanda regarding documents for Gramercy Court loan (.4); review same (.4).

06/13/06 A West 2.70 Conference with M. Pugsley regarding "possession and control" (.3); research "possession and control" of records in treatises (.4); research case law on "possession and control" (2.0).

06/14/06 M Pugsley 1.50 Meetings with S. C. Tingey regarding IP Separation Agreement (.5); conference with S. C. Strong regarding disclosures (.2); telephone conference with Amanda regarding outstanding document issues and California investigations (.8).

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06/14/06 A West	2.00 Research treatises on FRCP Rule 34 on "possession, custody and control."
06/15/06 A West	5.20 Research case law on possession, custody or control provision of FRCP 34 and 45 (2.0); research SEC subpoena power and documents demanded (1.2); research treatises on SEC subpoena powers and possession, custody or control (1.0); begin drafting memo on possession, custody or control (1.0).
06/16/06 M Pugsley	5.90 Conference with S. Strong and S. Tingey regarding status and subpoenas (.4); telephone conference with L. Dean regarding privilege waiver and other issues (.8); telephone conference with S. Cook regarding waiver and California investigation (.8); telephone conference with T. Rondeau regarding waiver issues (.6); multiple attempts to contact Joaquin (1.2); research regarding attorney client privilege issues (2.1).
06/16/06 A West	4.00 Draft memo on possession, custody or control (3.0); research case law on same (1.0).
06/19/06 A Jarvis	.30 Correspondence on SEC issues.
06/19/06 M Pugsley	1.20 Telephone conference with attorney for S. Cook regarding SEC investigation (1.2).
06/19/06 S Strong	.20 Review and exchange emails with M. W. Pugsley, A. W. Jarvis, and R. G. Winger regarding SEC reporting requirements (0.2).
06/19/06 A West	2.70 Draft memo on SEC subpoena and documents not in ones possession, custody or control (1.7); legal research on ownership requirement with regard to subpoena (1.0).
06/20/06 M Pugsley	5.00 Review documents from S. Cook regarding California offering (2.3); research regarding reinvestments (2.0); telephone conference with Amanda regarding sale in California and review information received from Amanda (.7).
06/20/06 A West	2.30 Discuss SEC subpoenas with M. Pugsley (.3); revise facts section and draft section of memo and possession (2.0).

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06/21/06 M Pugsley	1.20 Telephone conference with L. Dean regarding status and production of documents (1.2).
06/21/06 A West	3.00 Continue drafting memo on the interpretation of possession, custody or control.
06/21/06 K Cassett	1.20 Meeting with M. Pugsley regarding SEC document production; begin bates stamping production.
06/22/06 M Pugsley	.60 Telephone conference with attorneys for investment partners regarding review and production of documents and other issues (.6).
06/22/06 A West	3.00 Draft memo on possession, custody or control (3.0).
06/22/06 K Cassett	2.20 Continue bates stamping documents to be produced to SEC.
06/22/06 J Zimmer	7.80 Prepared Documents for Production.
06/23/06 A Jarvis	.60 Correspondence with M. Olson regarding requests from S. Bice.
06/23/06 S Strong	.30 T/c w/ K. Glade regarding documents requested by MLD and exchange emails with K. Glade, M. Olson and T. Allison regarding same (0.3).
06/23/06 A West	2.50 Draft memo regarding temporary possession and conclusion of research memo; shepardize.
06/23/06 J Zimmer	7.90 Prepared Documents for Production.
06/26/06 M Pugsley	2.10 Draft email regarding document production to MLD (.3); telephone conference with J. Milanowskis attorney (.6); review document production for privilege (1.2).
06/26/06 K Cassett	.90 Final organization of copied documents to be sent to SEC.
06/27/06 M Pugsley	.70 Work to schedule conference call regarding board membership (.7).

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06/28/06 M Pugsley	3.50 Telephone conference with counsel for J. Milanowski regarding various issues (.3); meeting with L. Dean at SEC in Los Angeles (1.2); draft letter to California Department of Corporations (2.0).
06/28/06 K Cassett	2.10 Review privileged documents; draft privilege log.
06/29/06 M Pugsley	1.20 Telephone conference with B. Baker and K. Breen regarding Board issues (.6); review privileged documents (.6).
06/30/06 M Pugsley	3.00 Coordinate with Amanda regarding subpoena and California investigation (.8); draft letter to California Department of Corporations (1.5); research regarding same (1.2).
TOTAL FOR LEGAL SERVICES RENDERED \$16,306.50	